

# CITY WILL LOSE REVENUE BY THE RIVERSIDE CONTRACT, TAX COMMISSIONERS REPORT

New York Central Will Be  
Able to Evade Taxes on  
"Special Franchises."

DODGE REALTY TAX.

Martin Saxe Shows Weakness  
of City's Position on Pro-  
posed Agreement.

(Special from a Staff Correspondent of The Evening World.)

ALBANY, Feb. 27.—New York City will lose both in special franchise and in real estate taxation through the proposed contract for New York Central west side improvements, according to a report made by the State Tax Commission to the Legislature to-day in response to a resolution of inquiry.

The report is an exhaustive summary of the Special Franchise Tax Law prepared by Martin Saxe, President of the commission, and analyzes both present and proposed status of the New York Central tracks as related to taxation. It states that if the form of agreement is executed the results will be as follows:

No special franchise tax can be assessed upon the railroad where it acquires the right of way in fee, either from the city or private owners, as is the case for much of the track below Seventy-second Street.

Nor can a special franchise tax be laid upon the enlarged right of way through Riverside and other parks, which include most of the track between Seventy-second Street and Spuyten Duyvil.

Even on the new marginal way between One Hundred and Thirty-fifth and One Hundred and Forty-first Streets, which the railroad will occupy, the city cannot collect a special franchise tax. The only tax of this character that can be maintained will be upon that part of the railroad between Thirtieth and Sixtieth Streets, where it runs along Twelfth Avenue and the marginal way, together with the overhead street crossings in the lower part of the city and a few further north.

The commission also points out that real estate taxes will suffer because the railroad company is surrendering its fee ownership of land in Riverside and other parks and taking back from the city "easements." According to the practice of New York City's Department of Taxes and Assessments, the assessed value of an easement is only a part of the fee value. In the contract it is 17 1/2 per cent.

TAXATION OF INTANGIBLE RIGHTS A DIFFICULT PROBLEM.

Throughout its opinion the State Tax Commission holds to a dispassionate statement of law and fact with many citations and technical

analyses, but in noting the large amount of railroad property in public parks and streets and the small amount remaining under the proposed contract subject to franchise taxation, it significantly remarks:

"The taxation of the intangible value of the right to occupy and use streets and public places was one of the great objects of the Special Franchise Tax Law of 1899.

"The full valuations of special franchises of the New York Central along the west side amount to \$4,982,100," says the commission. "Under the improvement plans all of the street occupations covered by such valuations are abandoned with the exception of certain tracks in Twelfth Avenue and marginal way and West Thirty-fourth, Thirty-fifth and Thirty-sixth Streets west of Twelfth Avenue, practically eliminating nearly all of the present assessed value of special franchises.

"Manifestly at this time no intelligent estimate of the value of the tangible property which will be located in the streets in connection with the proposed improvement can be made by this commission.

"Likewise, while it would seem that the value of the intangible right thereto, taken as a whole, is probably enormous, we have to contend with the difficulty of determining what proportion of such value is due to the occupation of the streets, avenues and public places.

WHERE THE RAILROAD WILL FIGHT AND PROBABLY WIN.

"The present or old right of way of the railroad company through Riverside Park and other park areas, which the company owns in fee, has never been assessable for a special franchise, and so much of this old right of way as is conveyed to the city, with reservation of an easement therein by the railroad company, will not be assessable for a special franchise under the new plan.

"As to the additional right of way through Riverside Park and other park areas conveyed by the city to the railroad company the commission is of opinion that the railroad company will contend, with probably with success, that such right of way is not a special franchise; this for the reason that there is no legal precedent holding that a park is a public place within the definition of the Special Franchise Tax Law.

"If the rights and easements conveyed by the city in park lands cannot be considered as assessable as a special franchise, then there remains only the street occupations south of West Seventy-second Street and the few street crossings north of West Seventy-second Street upon which an intangible value can be considered.

It was recently claimed by Commissioner Frederickson in The Evening World that the city would get a return on the proposed improvement. The State Tax Commission, dealing with this phase, says:

"The additional right of way through park areas, consisting of an extensive stretch of lengthwise occupation, decidedly enhances the intangible value of the whole improvement. The tangible property will be subject to assessment as ordinary real estate by the city of New York, but the local authorities cannot receive any of the intangible value assessable under the Special Franchise Law for they have no jurisdiction over it.

## 'Women Who Have Won in Wall Street' The Real 'New Women' of American Life; Do Work of Men and Get Men's Reward

Some Are the Executive Heads and Get as Much as \$50,000 a Year—One Who Has Made Good, Miss S. Eugenia Wallace, Tells of the New Era and Describes the Essentials Required of Every Girl Who Looks to the Business World for Success.

By Nixola Greeley-Smith.

Every day in New York thousands of girls undertake for the first time to earn a living; or, as they are apt to express it, to go to business. Many of them enter offices in the downtown streets which are the arteries of the business world—Wall Street—and very few of the girls possess tangible knowledge of the conditions they will face, the chances of success they will meet. None of them knows anything about the women who have won in Wall Street and who can perhaps show them the way.

There are in the financial district hundreds of women who are heads of departments in great financial institutions, women who sell bonds or insurance, women advertising managers. These women, quiet, well dressed, graceful, quite generally in the early thirties, are the real "new women" of American life. For some women have always succeeded in the arts. Intellectually we have always participated in the professions, but the women who have won in Wall Street are the first in the world to be admitted into business offices on anything like equal terms.

For about twenty-five years business men have employed women in what are called service positions. They have conceded that women are tremendously efficient in routine work which does not call for executive ability or daring or initiative. But it is only recently that they have permitted women to do the work of men for the rewards of men.

To-day the women executives of Wall Street earn salaries ranging from \$2,000 to \$50,000 a year. Quite recently they got together in an informal association called the Women of Finance. The members of this association dine together once a month, make speeches or listen to talks from business men, which they find helpful in their work.

Because I thought talks with these successful women might be helpful to girls on the threshold of business life I asked several of them to give me their views on the chances business offers to women and of the qualities the successful business woman must possess.

WHAT MAKES A SUCCESSFUL BUSINESS WOMAN.

I went first to Miss S. Eugenia Wallace, who is at the head of a department employing thirty girls in the Guaranty Trust Company. Miss Wallace's force in this gigantic financial institution has charge of library files, records of purchases, of sales and of salesmen's work, and she presides over it with all the womanly graciousness that one associates with a drawing room in Tennessee, her native State.

"The business world has not expected enough of women," Miss Wallace told me, "and business women have not expected enough of themselves. That is why progress has been so slow. The qualities necessary for high positions are decision, daring, originality. I believe it is the college woman who has introduced these elements among business women. This company permits me to take girls as apprentices who are specially trained for their work. They are paid while learning. Every Tuesday afternoon we have a class for these apprentices and there are talks by heads of departments and junior officers.

"I have found it best to choose my apprentices from college girls and take only girls who have graduated cum laude, who have Phi Beta Kappa keys or who are grade A girls. I have been accused of harshness in these requirements, but I have found that grade B and C girls have not the application which would enable them to succeed in business.

"The college girl introduces the elements of analysis and daring. She does not think that just because a business problem has never been solved she cannot solve it. She is spurred by difficulty and that is why she succeeds. I am not a college

girl myself, but I believe college training is extremely desirable for the business woman.

"I have not found that business men are prejudiced against the work of women, at least the big men in business are not. Why, years ago when this company employed no women at all, the Standard Trust Company was merged with it. The Standard had a woman paymaster and several other women employees and it made the retention of these women one of the conditions of the merger."

GET EQUAL PAY, BUT NOT EQUAL OPPORTUNITY.

"You say there is no prejudice against the work of women. Do you think women get equal pay for equal work in business?"

"The big money makers in business are in advertising, insurance, in securities positions," Miss Wallace answered. "I should say that women get equal pay, but they have not equal opportunities to advance. This is not the fault of business men, but of conditions which are changing rapidly. I believe I have met from now every woman in this country will have a job and go to it every morning as a matter of course, just as men do."

"Suppose they marry?" I suggested.

"It is said that one of the contributing causes to the cheapness of women's work is the impression that business men don't like to train employees who will leave them after a few years."

"Business women are not marrying very much, I find," Miss Wallace answered. "I am, of course, the woman who succeeded in business. There have to be many adjustments before the trained college woman will marry in large numbers. I believe I have met from now every woman in this country will have a job and go to it every morning as a matter of course, just as men do."



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## FOOD PRICES DROP; BUYERS ATTACKED BY BOYCOTT MOBS

Pickets Posted at Stores and  
Surround Pushcarts to  
Prevent Purchases.

Although the prices of food staples on the east side were reduced to-day to figures far below those that prevailed before the beginning of the high cost of living agitation, the self-appointed leaders of the boycott refused to let housewives buy supplies.

Pickets were posted at all open stores and surrounded all pushcarts vending vegetables, and women who attempted to make purchases for their families were assaulted.

Chicken was quoted on the east side to-day at 20 cents a pound, as against 30 cents a pound last Friday. Onions were quoted at 9 cents a pound, a reduction of 50 per cent from last week, and potatoes were offered at 7 cents a pound. There was no fish on sale, as the retailers have closed their places of business and the wholesalers have cancelled all their orders.

"Why don't you allow the people to buy provisions at the prevailing prices?" one of the women leaders of the agitation was asked.

"Because we are going to fix the prices after this," she replied. "We are going to force the storekeepers to take what we want to give. If they don't like it, let them go out of business."

Inspector Sweeney gave orders to the police to-day to arrest only women whose conduct could not be overlooked. There was a lot of disorder attending attempts by housewives to smuggle provisions into their homes, but the authorities had the situation in good shape.

With characteristic consistency, east side trouble makers are now trying to organize opposition to the plan to substitute rice, which they can pay for, for potatoes, which many of them can't pay for. The cry is being raised that they "aren't Chinese and can't and won't eat rice."

The city is preparing two bail fires against the agitation against the purchase of food.

One will be the opening in selected grocery stores of depots where the Mayor's Committee on Food Supply will offer for sale rice, fish and Brazilian beans, of which the committee laid in a store of some 600,000 pounds yesterday.

The other bail fire will be the urging of nearly 1,000 Jewish congregations not to be "misled by false leaders."

Two special policemen at Constable Hook watched \$25,000 worth of potatoes all last night.

Slater Military Training Bill Is Reported.

ALBANY, Feb. 27.—The Slater Military Training Bill designed to compel all boys between sixteen and nineteen years of age to receive military instruction was favorably reported to-day by the Senate Committee on Military Affairs. Under the existing statutes boys enrolling for a limited term are exempted and this exemption would be removed under the terms of the Slater measure.

## 20 HURT IN CRASH; 'L' TRAIN RAMMED AT BRONX STATION

Forty Persons Thrown to  
Platform in Wreck at  
149th Street.

SLIPPERY RAILS BLAMED.

Police Reserves Are Called to  
Handle Crowd Attracted by  
Screams of Women.

Forty persons were thrown to the platform and twenty of them injured to-day when a northbound seven-car train which had stopped at the One Hundred and Forty-ninth Street station of the Third Avenue elevated, one of the busiest transfer points in the city, was rammed by a second train and knocked ahead about eight feet.

Nineteen of those injured were women, none of whom were seriously hurt. Eight were taken to Lincoln Hospital suffering mostly from contusions and shock.

Six surgeons, as many nurses and four ambulances responded to the call for aid while the reserves from Alexander Avenue station handled the large crowd attracted by the screams of the women. Hats, handbags, furs and packages were scattered about the platform following the crash, the hysterical efforts of the women to find their belongings adding to the excitement. Northbound traffic was halted for half an hour.

Those taken to Lincoln Hospital were: Miss Josephine Hennessey, twenty-eight, No. 426 West One Hundred and Twenty-fifth Street; Mrs. Florence Gorham, twenty-two, No. 1429 Prospect Avenue, the Bronx; Lillian Irwin, twenty-eight, No. 23 Manhattan Avenue; Mrs. May McFadden, twenty-eight, No. 261 West One Hundred and Twelfth Street; Mrs. Theresa Carney, thirty-six, No. 771 Trinity Avenue, the Bronx; Mrs. Nellie Munch, forty-seven, No. 833 Second Avenue; Mrs. Josephine Runyon, thirty-six, No. 381 Sumner Avenue, Brooklyn; Mary Quinn, thirty-six, No. 427 West Forty-eighth Street.

The following went home after having their injuries dressed: Mrs. Mabel Waldron, thirty-four, No. 1629 East Fourteenth Street, Brooklyn; Mrs. Molly Olsen, twenty-five, No. 584 Ninety-second Street, Brooklyn; Mrs. M. Callow, fifty-five, No. 441 West Twenty-eighth Street; Mrs. E. H. Supter, twenty-four, No. 441 West Twenty-eighth Street.

Mrs. Flora Elshbach, fifty, No. 268 Cherry Street; Margaret O'Connor, forty-three, No. 161 Alexander Avenue; Mrs. M. Day, No. 1326 Bushwick Avenue, Brooklyn; Mrs. A. Keim, No. 267 Eastern Parkway, Brooklyn; Mrs. E. B. Cowi, No. 41 West Twenty-eighth Street; Mrs. A. Bellon and daughter, No. 399 Ninety-ninth Street, Brooklyn; Mrs. Kepton, No. 225 West One Hundred and Twenty-sixth Street; Russell Harriott, No. 405 East Twenty-fourth Street.

All the injured were in the act of boarding the train, many of the women being knocked down and dragged several feet, as a result of the collision. The forward train was in charge of Motorman Andrew Curran and Conductor Thomas O'Rourke while the train which struck it, an empty express train, was in charge of Motorman Frank Gallagher and Conductor Westburg.

The police and railroad officials say the accident was caused by the slippery condition of the rails. No arrests were made.

## WOMAN, WALDORF GUEST, IS TAKEN TO BELLEVUE

Mrs. Stella H. Waddell Put in Observation Ward—Children's Society Has Child.

A woman, giving the name of Stella H. Waddell, thirty-five years old, of No. 215 Bay Thirty-first Street, Brooklyn, was accompanied from the Waldorf-Astoria Hotel, where she was a guest, to Bellevue Hospital to-day by a representative of the Children's Society and admitted to the observation ward.

A child with her at the hotel is said to have been taken in charge by the society.

Sugar Cookies give food energy, too! "Sweeten it with Domino"

Sold in 5, 10, 25 and 50 lb. cotton bags and in 2 and 5 lb. cartons

## WUXTRY! WUXTRY! CAN'T GIVE AN ONION AWAY HERE TO-DAY

Dealer Tells Swann's Investigators Boycotters Would  
Pour Oil Over Them.

Harry B. Mallory of Cregar & Mallory, wholesale onion dealers, at No. 197 Rende Street, told Assistant District Attorneys Markewich and Elder, in charge of District Attorney Swann's investigation of the inflation of food prices in this city, to-day that an onion could not be sold or even given away in this city at the present time.

According to Mr. Mallory, the market is flooded with onions, but buyers are afraid to take them at very reasonable prices, because of the danger of having oil thrown on them or of rioting in their transportation through the city.

"To-day we received ten carloads of high grade onions, and I am willing to take \$8 a bag for them," added Mr. Mallory. "I asked the peddlers around the dock how onions struck them. They told me they wouldn't take them for a dollar a bag, that the minute they got on the east side their carts would be overturned and the onions destroyed."

The buyer for Herrian Brothers of Wallabout Market told me he wasn't interested in onions at any price, that no expressman would take the risk of transporting them across the city.

"If something could be done to insure the safety of the onions so that they could reach the retail market, my judgment is that for the next two or three weeks the price would remain around 10 and 11 cents a pound retail. Two railroads, the Erie and the New York Central, have put an embargo on the shipment of onions East, according to a wire I received from Ohio this morning."

"There is a grave danger that unless the New York market starts moving here, the supply is scarce and is rapidly being taken up in cities outside of New York. There will be no new onions until the latter part of April, and there you are."

Mr. Mallory said that he had twenty cars of 250 bags of onions each on hand that he would be glad to dispose of at \$8.00 a bag, or even less, to get the market started.

James B. Folgerman of the firm of T. A. Watson & Co., one of the largest commission houses in the city, examined to-day by Assistant District Attorneys Markewich and Elder, declared it is foolish to accuse the farmers of dictating prices in New York City.

"Farmers as a rule have but two ways of disposing of their produce," he said. "One is to sell their whole crop at contract prices for deliveries on certain dates, and the other is to ship to commission houses on consignment."

Mr. Markewich, whose inspectors report warehouses in New Jersey filled with vegetables ready to be rushed to New York when the prices go high enough, said:

"Under the present law we are absolutely powerless to deal with the individual speculator." He quoted Oscar Frommel of No. 639 West Thirty-fourth Street, one of the largest dealers of potatoes in the city, as saying:

"If people do not stop eating potatoes they will go to \$40 a barrel."

Wednesday's Offerings

Spring Frocks Are  
Crowding Forward!

\$15, \$19.75 & \$25

Silks and Serges  
for Immediate Wear

Afternoon frocks of almost girlish simplicity—dressier creations which in line and richness of fabric show the strong Oriental tendency.

New Georgette Crepes  
Brilliant Spring Taffetas  
Crepes de Chine  
Beautiful New Serges

Covering the entire range of metropolitan Spring styles—designed particularly for the woman who must outfit herself with a number of dresses.

No Charge for Alterations

Sale at Four

Bedell Fashion Shops

Nineteen West 34th Street

Brooklyn: 460-462 Fulton St. Downtown: 14-16 West 14th St. Newark: Broad & Park Sts.

French Pierce German Line South of Vailly.

PARIS, Feb. 27.—"Southeast of Vailly we entered the German lines and returned with prisoners," says to-day's official announcement. "There were patrol engagements in the region of Beaumont and in the Vosges. Elsewhere calm prevails."

A bonny braw swig, wi' a wee cheery chaser an' ye will na want for whiskey noo.

SANDY MACDONALD

is king of all Scotches. Ripened in the wood for 10 years and bottled in Leith.

All good Burs and Family Drains.

"SANDY MAC"

THE economy of "quality" is perfectly shown by this delicious extract. Less needed, truer flavor, better results.

THE heart of the desert

Burnett's VANILLA

No better food for growing kiddies can be found than Grape-Nuts

There's a Reason

TODAY'S BEAUTY TALK

You can enjoy a delightful shampoo with very little effort and for a very trifling cost, if you get from your druggist a package of canthox and dissolve a teaspoonful in a cup of hot water. This makes a full cup of shampoo liquid, enough so it is easy to apply it to all the hair instead of just the top of the head. Your shampoo is now ready. Just pour a little at a time on the scalp and hair until both are entirely covered by the daintily perfumed preparation that thoroughly dissolves and removes every bit of dandruff, excess oil and dirt. After rinsing, the hair dries quickly with a fluffiness that makes it seem heavier than it is, and takes on a rich luster and a softness that makes arranging it a pleasure.—Adv.

**BAYER**

**"The Bayer Cross"**

is on every package and on every tablet of Genuine Aspirin. Purchase Bayer-Tablets of Aspirin

They protect you against counterfeits and substitutes.

Look for "The Bayer Cross" Your Guarantee of Purity

Sold in Pocket Boxes of 12, Bottles of 24 and 100

The trade mark "Aspirin" (Reg. U.S. Pat. Office) is a guarantee that the Bayer-Tablets are of the highest quality and that they are made in the Bayer Laboratories in Germany.

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While you select your motor car

The big show in a big building...

**BROOKLYN AUTO SHOW**

23 REGT ARMORY BEDFORD AVE. BETWEEN ATLANTIC AVE. & PACIFIC ST.

Pleasure Car Division FEB. 24-MARCH 3-17

Commercial Car Div. MARCH 6-10-17

**FOR A BAD COUGH**

Here is a fine old-fashioned recipe for coughs, colds or croup, trouble that has been used with great success, that from your druggist, get 1 oz. of Parilla (strongly strained). About 2 cups of water and add to it 1/2 pint of hot water and mix. Take one tablespoonful 4 times a day.

No more hacking your whole body with a cough. Coughed nose-bleed, sore throat, etc., pass over your head, and you are free. It is easy to prepare, make little and is pleasant to take. Any one who has a cough, or who is sick, or who is tired, or who is in any form, should give this prescription a trial.—Adv.

**Domino**

Granulated Cane Sugar

Sweeten it with Domino

Sold